

## **MINUTES**

### **MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chairman Jeff Essmann, on February 19, 2009 at 8:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

##### **Members Present:**

Sen. Jeff Essmann, Chairman (R)  
Sen. Taylor Brown, Vice Chairman (R)  
Sen. Jerry W. Black (R)  
Sen. Gary Branae (D)  
Sen. Ron Erickson (D)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Bradley Hamlett (D)  
Sen. Christine Kaufmann (D)  
Sen. Bob Story Jr. (R)  
Sen. Bruce Tutvedt (R)

**Members Excused:** None.

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: SB 361, 2/5/2009; SB 362, 2/5/2009;  
SB 377, 2/6/2009

Executive Action: SB 361 ~ DO PASS

**HEARING ON SB 361**

**Opening Statement by Sponsor:**

00:00:33 Sen. Rick Ripley (R), SD 9, opened the hearing on SB 361, Revise property tax lien laws relating to receipted costs and notice form.

**Proponents' Testimony:**

00:01:34 Ronda Wiggers, representing Montana County Treasurers' Association (MTA)

00:02:41 Jess Anderson, Cascade County Treasurer

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:07:25 Sen. Tutvedt  
00:07:53 Jess Anderson  
00:09:00 Sen. Brown  
00:09:14 Jess Anderson  
00:10:11 Sen. Gebhardt  
00:10:43 Chairman Essmann  
00:11:51 Ronda Wiggers, MTA  
00:13:56 Chairman Essmann

**Closing by Sponsor:**

00:14:21 Sen. Ripley

**HEARING ON SB 362**

**Opening Statement by Sponsor:**

00:15:09 Sen. Rick Ripley (R), SD 9, opened the hearing on SB 362, Revise deposit of protested centrally assessed property tax payment.

**Proponents' Testimony:**

00:16:45 Ronda Wiggers, representing Montana Treasurers' Association (MTA)

**EXHIBIT (tas39a01)**

00:20:56 Jess Anderson, Cascade County Treasurer

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:24:28 Sen. Tutvedt  
00:24:43 Ronda Wiggers, MTA  
00:25:34 Sen. Gebhardt  
00:27:51 Ronda Wiggers  
00:28:56 Sen. Story  
00:29:20 Jess Anderson  
00:32:46 Sen. Story  
00:34:22 Sen. Gebhardt  
00:34:36 Jess Anderson  
00:37:07 Sen. Brown  
00:37:35 Jess Anderson  
00:38:43 Sen. Story  
00:39:14 Ronda Wiggers  
00:40:14 Sen. Tutvedt  
00:40:41 Jess Anderson  
00:41:23 Chairman Essmann  
00:41:48 Jess Anderson  
00:43:36 Sen. Story  
00:45:04 Jess Anderson  
00:45:56 Sen. Story  
00:46:15 Jess Anderson

**Closing by Sponsor:**

00:46:25 Sen. Ripley  
00:47:49 Recess  
00:54:12 Reconvene

**HEARING ON SB 377**

**Opening Statement by Sponsor:**

00:54:20 Sen. Gary Perry (R), SD 35, opened the hearing on  
SB 377, Prohibit business expense deduction for  
unauthorized aliens.

**Proponents' Testimony:**

00:55:45 Paul Nachman, Bozeman  
00:58:41 Kelly Wood, Bozeman

**Opponents' Testimony:**

01:02:17 Shahid Haque-Hausrath  
01:09:53 Deborah Smith, Immigration Lawyer, Helena  
01:15:57 Jamee Greer, representing Montana Human Rights Network

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

01:19:11 Sen. Tutvedt  
01:19:57 Sen. Perry  
01:20:51 Sen. Tutvedt  
01:21:27 Sen. Perry  
01:23:22 Sen. Gillan  
01:24:00 Deborah Smith  
01:28:03 Sen. Gillan  
01:28:18 Shahid Haque-Hausrath  
01:29:19 Sen. Erickson  
01:29:46 Deborah Smith  
01:30:31 Sen. Hamlett  
01:30:58 Deborah Smith  
01:33:33 Sen. Story  
01:34:16 Deborah Smith  
01:39:17 Chairman Essmann  
01:39:43 Deborah Smith  
01:40:32 Sen. Tutvedt  
01:41:49 Sen. Perry  
01:43:07 Sen. Black  
01:43:49 Sen. Perry

**Closing by Sponsor:**

01:45:29 Sen. Perry

**Committee Business:**

01:50:37 Chairman Essmann  
01:51:15 Sen. Gillan  
01:51:57 Chairman Essmann  
01:52:10 Sen. Gillan  
01:53:08 Sen. Story  
01:53:37 Sen. Gebhardt

**EXECUTIVE ACTION ON SB 361**

01:54:05 **Motion/Vote:** Sen. Gebhardt moved that **SB 361 DO PASS.**  
Motion carried unanimously by voice vote.

**Committee Business:**

01:54:34 Sen. Gebhardt

01:55:57 Sen. Gillan

**ADJOURNMENT**

Adjournment: 10:00 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT ([tas39aad.pdf](#))**